No. 11676—*Ex.* 476, *dated* 14*th June* 1898.

Under Sections 5, 13, 20 and 55 of the Excise Act XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, the Government of Mysore are pleased to make the following Rules in supersession of all existing rules on the subject of the disposal of the exclusive privilege of selling Toddy in Shops or Groups of Shops and the grant of Licenses for sale, for the tapping of Toddy-producing trees, &c.

PART I.

I. The exclusive privilege of selling toddy in each shop or group of shops, for each year or any other period that may be specially fixed by Government, shall be disposed of by sale by public auction. Toddy shops in alienated villages shall be separately sold, and the amounts connected therewith shall be shown in the accounts under a distinct head.

II. The sales shall be conducted by the Deputy Commissioner or by an Assistant Commissioner specially authorized by the Deputy Commissioner in that behalf.

III. The results of sales shall be reported to the Excise Commissioner without delay.

IV. The terms and conditions of sale and the issue of licenses shall be as follows:—

1. The exclusive privilege of selling toddy in each shop or group of shops, as may from time to time be notified by Government, shall be put up to public auction at upset prices, and except as hereinafter provided, knocked down to the bidder offering the highest amount of rent above those prices. The licensee is not required to make any additional payment on account of local cess. The officer conducting the sale shall be at liberty to revise when necessary, the grouping of shops and to accept or reject any bid at discretion, or to sell the said privilege in any particular case by means of tenders or by private negotiation. The sale in every case shall be subject to the conditions hereinafter set forth, and shall, unless revised by Government, take effect upon formal confirmation by the Deputy Commissioner. Should there be no bid above the upset price, the officer conducting the sale may lower the upset price at discretion. The condition and character of intending bidders may be enquired into; and the officer conducting the sale may, at the time of sale, refuse to receive the necessary deposit, which gives the right to bid, from persons regarding whom the result of such enquiries is not satisfactory. No former licensee who has been guilty of an infringement of the terms of his license or of the Excise Law or Rules thereunder shall be entitled to bid. The officer conducting the sale shall not be bound to accept the highest bid, should he consider it to be so extravagantly high as to afford apprehension of the licensee breaking down.

2. Parties intending to bid must attend either in person or by duly authorized agents; and no person shall be permitted to bid either on his own behalf or on account of any one else until he has made a deposit of Rs. 10 in the case of individual shops, or Rs. 25 in the case of groups of shops, or such other reasonable amount as may be fixed by the Officer conducting the sale. Such deposits will be returned at the close of the sale.

3. The successful bidder must, on the exclusive privilege being knocked down to him, and before the next shop or group of shops is put up for sale, deposit a sum equal to one-twenty-fourth part of his bid for the year, that is to say, one-half of the monthly rent; and within fifteen days of the confirmation of the sale by the Deputy Commissioner being notified to him in writing, he must deposit such further sum as, with the former deposit, will make up an aggregate sum equal to three months' rent. Within ten days after the expiry of the period allowed for making the deposit of three months' rent as above, the purchaser of the exclusive privilege shall execute an agreement binding himself to observe the conditions hereinafter set forth as well as those specified in the license to be issued to him; and his

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surety, if any has been accepted under the next following para, shall execute a bond in the prescribed form binding himself and so much of his movable and immovable property as may be deemed sufficient by the Deputy Commissioner, for the due fulfilment by the purchaser of the terms of his agreement. If default is made in making the deposit or deposits or in executing the agreement or the security bond if any, within the time allowed therefor by this para, the exclusive privilege shall be forthwith resold or otherwise disposed of by the Deputy Commissioner at the risk of the first purchaser, who shall forfeit to the Government any deposit or deposits already made by him and shall further be liable to make good any loss by the resale or other disposal but shall not be entitled to any gain by the resale or other disposal. In the case of the purchaser's death after the confirmation of the sale, it will be binding on his heirs or assigns.

4. The deposit made under the preceding para shall be either in cash or in Government of India Securities or Mysore Debentures duly endorsed in favor of the Deputy Commissioner. Provided that in lieu of a deposit of three months' rent as above, the Deputy Commissioner may, in his discretion, allow any purchaser to deposit one month's rent as above, and to furnish approved personal security for an amount equal to four months' rent.

5. As soon as the agreements and bonds have been executed, the Deputy Commissioner will issue a license in the prescribed form A, assigning to the purchaser the exclusive privilege referred to therein, subject to the following conditions :—

(i) For the supply of toddy to his shops, the licensee shall have the privilege of obtaining, subject to Tree-tax Rules, toddy-yielding trees in the groves assigned to his shop or group of shops; and he shall be at liberty to manufacture toddy from the trees in private lands, under private arrangements between himself and the owners of such lands. He may purchase toddy from any other licensed toddy shop-keeper on application to the Supervisor who will grant the necessary permits on proof of the necessity for the same.

(ii) The exclusive privilege shall extend to the sale of date, palmyra, cocoanut, bagani and dadasal toddy.

(iii) The amount of rent shall be payable into the local Government Treasuries on printed chellans, (in Form B appended) in equal monthly instalments commencing from 1st July of the year to which the license relates. Each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 20th of the same month. If default is made, the Amildar may, with the sanction of the Deputy Commissioner, by record in writing, cancel the license, order the forfeiture of all deposits made by the defaulter, and proceed to resell or otherwise dispose of the shop or group of shops at the defaulter's risk as soon after the last day of the month as may be possible. Provided, however, that instead of reselling the same, as above, the Deputy Commissioner may, in his discretion, direct the Amildar to issue licenses to sub-vendors or vendors under the defaulting licensee for rents the aggregate of which is not less than the rent the defaulting licensee had agreed to pay.

(iv) The deposit made by the licensee shall be taken in payment of the instalment due in the last month or months of the period of the license. All arrears and deficits payable by a licensee shall with interest at 6 per cent per annum be recoverable from him or his surety under the rules in force for the recovery of land revenue. Interest shall be calculated on all arrears from the date of default and on deficits from the date of resale.

(v) If the Deputy Commissioner does not confirm the resale, he may make such other arrangements as may appear advisable for the remainder of the period of the license, in which case he shall serve a notice on the defaulting licensee informing him of the nature of the arrangements made.

(vi) Toddy shall not be sold to the public, at less than the retail rates, from time to time notified by Government.

(vii) Toddy shall be sold pure as drawn from trees and shall not be adulterated or diluted in any manner in the shops, or depôts if any.

(viii) If the licensee of a group of shops wishes to establish a depôt for depositing toddy required for distribution to his shops, he shall obtain a license for it in the appended form C. The licensee of the depôt shall keep true accounts of the quantity of toddy received in the depôt and issued to the shops. The passes issued with the toddy transported shall be subject to examination and check by the officers authorized on this behalf.

(ix) Toddy shall not be sold except in shops duly licensed by the Deputy Commissioner in the prescribed form A, and no new shops shall be opened without the previous sanction of the Excise Commissioner. Tree-foot sales or sales in the open or the disposal of toddy in any other manner, unauthorized by the Rules, are strictly prohibited. The licensee of each shop will be required to keep an account of the receipts and expenditure of toddy in his shop.

(x) The Deputy Commissioner may, whenever he thinks fit, direct any shop or shops to be closed, or permit transfers of shops from one place to another within two hundred yards of the original sanctioned site.

(xi) The licensee shall not, during the term of the license, have any interest in the exclusive privilege of vending arrack, nor permit any person having interest in the exclusive privilege of vending arrack to hold any share or interest in his exclusive privilege of selling toddy, nor shall he, during the term of his license, without the written permission of the Excise Commissioner, have any interest, direct or indirect, in any toddy shop or farm outside the territories of Mysore.

(xii) The licensee shall be bound by the provisions of the Excise Law and Rules thereunder for the time being in force and by the terms and conditions of the license. The licensee shall use such measures of capacity as may from time to time be prescribed by Government, and provide himself with permits for the transport of toddy. Printed forms of permits may be purchased from Excise officers.

(xiii) The license shall not be transferable except with the permission of the Excise Commissioner.

6. Tree-tapping licenses in the prescribed form shall be issued on the application—

(*a*) of licensed toddy shop-keepers,

(*b*) of toddy shop-keepers in British Territory desirous of obtaining toddy from trees growing in the Mysore Territory but free from payment to the Mysore Government of the tree-tax prescribed in para 14 below, and

(*c*) of tree-owners in coffee estates, hittals and kans in the malnad free of the tree-tax prescribed in para 14 below for the number of trees fixed by the Excise Commissioner for the drawing of toddy for *bona fide* domestic purposes as per Notifications Nos. 242 and 24560—R. 3597, dated 24th March 1885, and 22nd June 1895.

The licenses may be issued in the name of the applicant himself or of his nominees.

7. Applications for the grant of tree-tapping licenses must be made, in the prescribed form, to the Excise Supervisor of the Range concerned. Forms may be obtained from him or the Inspectors under him.

8. Applications for tree-tapping licenses, for trees in occupied or alienated lands, should be countersigned by the owner of the trees intended to be marked, in token of his consent. Applications for tree-tapping licenses for trees in State Forests and Plantations should be countersigned by the Forest Range Officer in token of his consent.

9. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed therein to be tapped.

10. On receipt of an application, the Supervisor will at once take steps for the marking of the trees by an officer superior in rank to an Examiner and for the timely issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.

11. Deputy Commissioners may, subject to the orders of the Excise Commissioner, from time to time, prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

12. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Supervisor.

13. For all toddy-yielding trees, tree-tapping licenses shall be annual. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding the period, to which they relate, to take effect from the commencement of such period provided that no toddy shall be drawn except during the currency of such license.

14. No tree shall be tapped for toddy without a license therefor to be obtained by payment of tree-tax at the following rates :—

Tree.	Tree-tax per annum for each tree including local cess. Rs. a. p.
Date	1 1 0
Cocoanut	2 2 0
Palmyra	1 9 6
Bagani or Sago Palm	1 9 6
Dadasal (Arenga wightii)	0 8 6

NOTE.—The licenses will be free of tax to the Mysore Government in the cases specified in para 6 (*b*) and (*c*) above.

15. In addition to the above tax, tree-rent at annas four per tree per annum or at such other rate as may from time to time be fixed by Government with local cess thereon shall be paid by the applicant for Government trees tapped by him, the amount being credited to the respective departments concerned. Provided that the Government may waive the levy of such tree-rent for such period as they think fit, on account of Government trees tapped by licensees of shops in the Mysore State. No trees upon Government occupied land can be tapped without the consent of the owner. The rate of tree-rent payable for such trees shall be settled by the applicant with the owners thereof. The present arrangement as regards trees in alienated land will hold good subject of course to the levy by Government of tree-tax.

16. The tree-tax shall be payable on printed chellan as per appended form D in the following instalments, unless the Excise Commissioner shall otherwise direct :—

Period within which license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Proportion of tree-tax to be paid before the end of the month following.
Between 1st July and 30th April ...	One-third ...	The remaining two-thirds.
Between 1st May and 30th June ...	The whole ...	None.

17. Under the arrangement which has been arrived at with the Government of Madras, the tree-tax on toddy produced by the trees in the Madras Presidency but consumed in the Mysore State, will be credited to the Mysore Government, and *vice versa*. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. The following procedure shall be observed on the subject—

(i) Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed chellan form D, and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules, and will obtain a transport permit from the Supervisor concerned in the Mysore State for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government Rules.

(ii) A shop-keeper or renter in the Madras Presidency desiring to obtain toddy from trees growing in the Mysore Territory, will pay into the Tahsildar's Treasury concerned, in the Madras Presidency, the tree-tax on the trees which he proposes to tap. The Tahsildar, after satisfying himself that the applicant is a person who is entitled to take out a tree-tapping license, will grant a receipt with this fact certified at the foot.

(iii) The applicant will then proceed to make an application to the proper Mysore authorities in accordance with the Tree-tapping Rules in force in the State. The Mysore authorities concerned will accept the receipt and certificate as evidence that the amount mentioned has been paid, and that the applicant is a person by whom an application for a tree-tapping license may be made. It must, however, be distinctly understood that licenses may be refused at discretion in the case of trees reserved by the Excise Department for the purpose of giving them rest or for other reason considered sufficient by the officer refusing the license. The issue of licenses, marking of the trees, &c., will be effected in precisely the same manner as if the applicant were a shop-keeper in the Mysore State, the number of trees to be licensed being calculated at the higher rate of the tree-tax, whether British or Mysore, if the rate is not the same on both sides of the frontier.

(iv) The Supervisor concerned in the Mysore State will issue transport permits to the frontier in the usual way, care being taken, as far as possible, to prescribe a route which does not involve the toddy approaching any Mysore toddy shops. The latter should not be located along any of the main routes by which toddy is exported to the Madras Presidency, if it can be avoided; and the attention of the Deputy Commissioner concerned should be invited to the desirability of removing adjacent shops to a distance. It will be for the British Officer to grant permits from the frontier on to the destination of the toddy.

(v) Transport permits for toddy exported by rail will be given in batches of seven or any other requisite number, one for each day, to allow of a transport permit being invariably attached to the Way-bill.

18. In the tree-tapping licenses granted on the application of British renters and shop-keepers, the following rule will be inserted:—

"All toddy drawn by the licensee shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct across the frontier into the Madras Presidency, under a general transport permit granted by the Deputy Commissioner of the District,

or other duly authorized officer or person. Transfers of toddy, even by way of gift, between the time of drawing and crossing the frontier, and tree-foot sales or sales in the open, or the disposal of the toddy in any other manner unauthorized by the Rules in force, are strictly prohibited."

19. Licenses to British shop-keepers to tap trees in the Mysore State are granted in consideration of the payment of tree-tax to the British Government, and are liable to cancellation at its request, or that of any officer duly empowered by it in this behalf.

20. Toddy drawn from British trees may be allowed to pass across Mysore Territory on permits granted by British officials, provided they are countersigned by the Supervisor of the Range in Mysore Territory through which the toddy is being transported.

21. Every person to whom a tapping license is granted for the manufacture of toddy, either for local consumption or for export to British Territory, shall observe the following rules in tapping date trees :—

(*a*) Date trees shall be tapped only by professional men.

(*b*) Trees tapped one year shall not ordinarily be tapped the next year.

(*c*) Trees shall not be overtapped or overworked.

(*d*) In no date tree shall the initial incision be made at any point less than three feet from the ground, except in places where permission is specially given.

(*e*) No date tree shall be cut to a greater depth than one-third of its diameter.

(*f*) Every fresh incision shall not be less than one foot above the last incision, except in localities where permission is specially given.

(*g*) Not less than eight leaves shall be left on each tree.

(*h*) The licensee shall not cut or injure or permit to be cut or injured the trees licensed to him, or any other trees.

(*i*) The licensee or his employer will be liable to pay a fine of one rupee for each tree which may die from over-tapping or careless tapping either during the lease or within six months after its expiration.

22. In case of any breach of the aforesaid Rules or of the conditions of the license either by the licensee, or with his connivance or privity by any person in his employment, or in the event of the licensee neglecting to open his shops or to carry on his business with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee a fine not exceeding the sum of Rs. 50 for every such breach or neglect or at the option of the Deputy Commissioner to declare the money deposited with him forfeited, and to cancel the license, and to resell the exclusive privilege or otherwise dispose of it at the risk of the licensee or to place it under the management of Government. When a license is cancelled, the rent for the whole period of the license shall become due at once; and all loss caused to Government by the cancelment of the license or by the resale or other disposal of the privilege shall be made good by the licensee or his surety in the manner specified under para 3 of Rule IV above. All sums thus due shall be recovered in the same manner as if they were arrears of land revenue.

23. The imposition of a fine, or the forfeiture of a deposit, or the cancellation of a license under the last preceding condition, shall not be held to prevent the prosecution of the licensee or his agents or employes for any offence punishable under the Law for the time being in force.

PART II.

V. The chellan B referred to in clause (iii) of para 5 of Rule IV shall be in triplicate. One copy shall accompany the Treasury "daily cash" account sent to the District Treasury, another being forwarded by the Taluk Treasury officer to the Deputy Commissioner's office and the third retained with the licensee.

VI. The amounts paid into the Taluk Treasury as per chellans B and D under clause (iii) of para 5 of Rule IV, and under paras 16 and 17 (i) of Rule IV, shall be credited at once to the appropriate budget head under "Excise Revenue," and the local cess to the head "Local Cess on Excise Revenue." The District

Treasury Officers shall furnish the Excise Commissioner with monthly statements of realizations on account of the several items of shop-rent, tree-tax, tree rent, and local cess under separate headings by dates in the form prescribed by the Comptroller.

VII. On receipt of the duplicate chellans referred to in Rule V and in paras 16 and 17 (i) of Rule IV, at the District Office, they shall be compared and verified with the figures in the monthly Abkari Revenue Statements Nos. 6 and 6-A received from the Amildars. The Statements Nos. 6 and 6-A compiled for the whole district shall then be forwarded to the Excise Commissioner's office where they shall be compared and verified with the Treasury monthly statements. The Excise Commissioner shall thereupon prepare Statements Nos. 6 and 6-A for the whole State and send them to the Dewan's office after obtaining the Comptroller's certificate of credit.

VIII. The duties to be performed, and the accounts, diaries and reports to be furnished by all Officers and Amildars, the executive members of the Excise Department, and village officials, shall be such as may, from time to time, be ordered by the Excise Commissioner.

IX. Except as otherwise provided, all orders passed and proceedings taken by Officers of the Excise Department under the provisions of these Rules, shall be subject to appeal to their immediate superiors, within two months from the date of the passing of such orders or proceedings.

X. The Officers of the Excise Department, and licensees or their agents, shall conform to such rules of practice as may, from time to time, be issued by the Excise Chmmissioner, not inconsistent with the provisions of the Excise Act and these Rules.

XI. The following persons are hereby empowered to grant passes or permits for possession of transport of toddy in such forms as may be prescribed by the Excise Commissioner: —All the members of Excise Department not below the rank of Abkari Inspector, Assistant Commissioners, Amildars and Sheristadars, and Shekdars, and licensees or their agents.

XII. Date trees for tapping for the purpose of extracting Toddy shall be reserved. Licenses for cutting and removal of leaves by professional rope-makers, basket-makers, &c., and by agriculturists, under such rules as may be issued by Government, shall be restricted only to the groves or trees not reserved for the purposes of toddy revenue, and may extend, in groves on trees reserved, to the the removal of date leaves cut by licensees for the purpose of drawing toddy.

A

LICENSE GRANTED TO INDEPENDENT TODDY SHOPS OR GROUPS OF SHOPS IN THE DISTRICT OF.....

I .....
Deputy Commissioner of the District of .....
under the provisions of the Excise Act, hereby appoint you,.....
son of.....
residing at.....
to be the Licensee of the exclusive privilege of vending Toddy in the shop or groups of shops of.....in the Taluk of.....
in the District of.....from the 1st day of.....189
o the .....day of.....189..subject to the following Conditions and Stipulations to be observed by you, the said.....

CONDITIONS AND STIPULATIONS.

1. The exclusive privilege conferred by the license extends to the vend of Date, Palmyra, Cocoanut, Bagani and Dadasal toddy.

2. The Deputy Commissioner shall be at liberty to issue license for the sale of foreign liquors, for the manufacture and sale of country beer, and for the manufacture and sale of arrack and other country spirits.

3. The licensee shall pay Rs....., being the rent of the above exclusive privnege by equal monthly instalments commencing from 1st July 189 . Each month's rent shall be paid on or before the 20th of the same month. The licensee is not required to make any additional payment on account of local cess.

4. For the supply of toddy to his shops the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops; and he shall be at liberty to manufacture toddy from the trees in private lands, under private arrangements between himself and the owners of such lands. He may purchase toddy from any other licensed toddy shop-keeper on application to the Supervisor who will grant the necessary permits on proof of the necessity for the same.

5. For the convenience of the licensee, the applications for tree-tapping licenses will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding the period to which they relate to take effect from the commencement of such period. Provided that no toddy shall be drawn except during the currency of such license.

6. In the case of date trees applied for by him to be tapped, the licensee shall get the requisite spaces on the stems of such trees prepared, so that they may be easily marked by Excise officers. He or his agent shall point out to the marking officer, when required by the latter to do so, the trees applied for by him. Should he fail to do so after reasonable notice, the tree-tax paid by him shall be liable to be forfeited at the Deputy Commissioner's discretion.

7. No trees shall be tapped, nor shall toddy be drawn from any tree, nor shall any pot be attached to any tree until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Excise Supervisor concerned.

8. No tree shall be tapped for toddy without a license therefor to be obtained by payment of tree-tax at the following rates:—

Description of trees.	Rates of tree-tax including local cess per tree per annum. Rs.	a.	p.
Date	1	1	0
Cocoanut	2	2	0
Palmyra	1	9	6
Bagani or Sago	1	9	6
Dadasal (Arenga wightii) ...	0	8	6

9. The tree-tax shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct:—

Period within which license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Proportion of tree-tax to be paid before the end of the month following.
Between 1st July and 30th April ...	One-third	The remaining two-thirds.
Between 1st May and 30th June ...	The whole	...

10. If default is made, the Amildar may, with the sanction of the Deputy Commissioner, by record in writing cancel the license, order the forfeiture of all deposit made by the defaulter and proceed to resell or otherwise dispose of the exclusive privilege at the defaulter's risk as soon after the last day of the month as may be possible.

11. The deposit made by the licensee shall be taken in payment of the instalment due in the last month or months of the period of the license. All arrears and deficits payable by the licensee or his surety shall, with interest at 6 per cent per annum, be recoverable under the rules in force for the recovery of land revenue. Interest shall be calculated on all arrears from the date of default and on deficits from date of resale. Provided, however, that when the exclusive privilege is resold or otherwise disposed of, the deposit shall, at the discretion of the Deputy Commissioner, be either forfeited or be appropriated towards the arrears due by the defaulter as well as towards the deficits, if any, arising from the resale of the said privilege and the balance of such arrears and deficits, if any, shall be recoverable from the licensee or his surety or sureties or from both under the Rules in force for the recovery of arrears of Land Revenue. No remission or abatement of the rent or compensation shall on any account whatever be claimable by the licensee.

12. If the deposit is in Government of India Promissory Notes or Mysore Debentures which the licensee wishes to retain, they will be returned to him on payment of the whole of the rental due by him; otherwise they will be sold, and the sale-proceeds taken towards the payment of the instalments due in the last months of the period of the lease, any balance still due being recovered as if it were an arrear of land revenue. In the case of the resale of the exclusive privilege, the deposit will be applied to cover any arrears which may be due, and the loss, if any, sustained by Government by resale; and if it shall be more than sufficient to do so, the balance will be forfeited. If, however, the deposit should fall short of the arrears due and of the loss by the resale, such arrears and losses, together with interest, shall be recovered by the attachment and sale of the property of the defaulter and of his sureties, if any, under the rules in force for the recovery of the arrears of Land Revenue.

13. The resale referred to will, however, be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at discretion. Such formal confirmation, unless revised by Government, will be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the exclusive privilege.

14. If the Deputy Commissioner does not confirm the resale, he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on the licensee informing him of the nature of the arrangements made.

15. If the licensee of a group of shops wishes to establish a depôt for depositing toddy required for distribution to his shops, he shall obtain a license for it in the prescribed form.

16. The licensee will be allowed to take out licenses to tap trees in the Madras Presidency, provided he pays the prescribed tree-tax for them into a Mysore Government Treasury in one instalment and subject to the Tree-tapping Rules in force in the Madras Presidency and in the Mysore State, and subject

also to the payment of tree-rent to the Madras Government at such rate as may be fixed by that Government.

17. The licensee shall not interfere with the licensees for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes, when they make use of the trees assigned for such purposes, and not reserved for tapping.

18. The licensee shall keep true and correct accounts showing —

(1) the names and situation of date topes from which toddy is drawn
(2) the number of trees tapped;
(3) the quantity of toddy drawn daily;
(4) the quantity of toddy sold daily; and
(5) the names of the shops to which toddy is supplied.

19. These accounts shall be kept in such forms as may be prescribed by the Excise Commissioner, and shall be open to inspection by the Amildar, or any Excise Officer appointed by the Deputy Commissioner for this purpose, and a copy thereof shall be furnished by the licensee to the Deputy Commissioner on requisition, in such form as may be prescribed by the Excise Commissioner.

20. Toddy shall be sold only in shops duly sanctioned and licensed by the Deputy Commissioner, and no new shops shall be opened without the previous sanction of the Excise Commissioner. Tree-foot sales or sales in the open, or the disposal of toddy in any other manner unauthorized by the Rules, are strictly prohibited.

21. The Deputy Commissioner may, whenever he thinks fit, direct shops to be closed or permit transfers of shops from one place to another within two hundred yards of the sanctioned site. A sufficient supply of toddy shall be maintained in all sanctioned shops.

22. The licensee shall place the license granted to him in a conspicuous place in the shop.

23. A sign board shall be affixed in a conspicuous part of the front of each shop containing, in the vernacular, the name of the shop-keeper and the rate at which toddy is sold by him.

24. The licensee shall prevent all drunkenness or disorder or gaming within his shops.

25. No shop shall be opened before sunrise.

26. Shops shall be closed by 9 o'clock P. M., unless the Deputy Commissioner, for special reasons, shall authorize the keeping open of particular shops to a later hour.

27. The licensee shall not harbour robbers or thieves or riotous persons but, on the contrary, shall give intimation to the nearest Magistrate or Police Officer as to any such persons who may resort to his shops.

28. The licensee shall not receive any grain, jewels, goods, wearing apparel, or other article in barter or in pawn for toddy, but on the offer of any such, shall give information to the nearest Magistrate or Police Officer.

29. The licensee shall not sell to any person more than three measuring seers of toddy to be consumed in the shop. He shall not allow any one to take out of his shop without a pass more than two seers or imperial quarts, with the exception of bakers who are permitted to purchase and remove the quantity of toddy specified in the pass held by them.

30. The licensee shall be bound to furnish such returns and information as may, from time to time, be required by the Deputy Commissioner.

31. The distillation of spirit from toddy is absolutely prohibited.

32. No ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

33. Toddy shall be sold pure as drawn from trees, and shall not be adulterated or diluted in any manner in the shops, or depôts if any. No diluted or adulterated toddy or toddy unfit for human consumption shall be offered for sale or kept in the shops, or depôts if any.

34. Toddy shall not be sold to the public at less than the retail rates fixed by Government as per particulars below :—

	Price per seer or imperial quart.														
	Date Toddy.			Cocoanut Toddy.			Palmyra Toddy.			Bagani Toddy.			Dadasal Toddy.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.
In District Head-Quarters ...															
In Taluk Kasabas of the District ..															
In Villages															

35. The licensee shall use such measures of capacity as may, from time to time, be prescribed by Government.

36. The licensee shall have such measures tested and stamped at his own expense.

37. No toddy shall be sold or given to any European Non-Commissioned Officer or private soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons, without the permission, in writing, of the Commanding Officer, or of some person duly authorized by him in this behalf; nor to any sailor, nor to any sepoy, member of the Police Force, Excise Officer, or a servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age, for consumption on the premises; nor shall any toddy be sold *on credit*.

38. The Deputy Commissioner may direct that all shops for the sale of toddy on, or adjacent to, the line of march shall be closed whilst a regiment or detachment of European or Native soldiers is passing or encamped in the vicinity. Such soldiers may be supplied with toddy by such persons as the Government may select for the purpose, notwithstanding the licensee's exclusive privilege.

39. The Government reserves the power to terminate the lease on public grounds, awarding a reasonable compensation to the licensee. The licensee will have no claim to compensation or remission on account of any arrangements which may be made by Government in regard to country beer or other description of liquor or spirit than toddy.

40. Except with the permission of the Excise Commissioner, the licensee shall not sell or sub-rent or transfer his shop or group of shops.

41. Every person placed by the licensee in charge of shops shall, before entering upon his employment, execute the engagements prescribed by law. All engagements entered into by persons to be employed by the licensee on or after .....189 , shall be deposited with the Deputy Commissioner within one month from that date, or of the date of executing the engagement.

42. If it comes to the licensee's knowledge that any person employed by him in the manufacture, carriage or sale of toddy, commits any breach of the Excise Law or of the engagements entered into by him, it shall be the licensee's duty to report the matter to the Deputy Commissioner, and to comply with the directions of the Deputy Commissioner respecting the further employment of such person.

43. The licensee shall not during the term of the license have any interest in the exclusive privilege of vending arrack, nor permit any person having interest in the exclusive privilege of vending arrack to hold any share or interest in his exclusive privilege of vending toddy; nor shall he, during the term of his license, without the written permission of the Excise Commissioner have any interest direct or indirect in any toddy shop or farm outside the territories of Mysore.

44. The licensee shall provide himself with printed forms of permits for transport and possession of toddy. Such permits shall be in the form prescribed by the Excise Commissioner, and shall be purchased from local Excise Officers.

45. The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy, but such carts shall not be impressed for Government work.

46. The licensee shall be responsible that his servants or agents are prevented from extracting toddy from young immature date trees the trunks of which are less than one yard in height from the ground to the initial incision, nor that any leaves be cut and used by them, except such as may have to be removed for the purpose of drawing toddy, nor shall any trees be tapped in so careless a manner as to lead to their destruction; and any breach of these Rules shall render the licensee liable to the payment of a penalty of Rs. 50 for each offence.

47. The licensee shall employ only professional toddy-drawers for tapping the trees.

48. In case of any breach of the aforesaid conditions either by the licensee or with his connivance or privity by any person in his employment, or in the case of the licensee neglecting to open his shops or to carry on his business with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee a fine not exceeding the sum of Rs. 50 for every such breach or neglect, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited, and to cancel the license, and resell the exclusive privilege or otherwise dispose of it at the risk of the licensee, or to place the shop or group of shops under the management of Government. When a license is cancelled, the rent for the whole period of the license shall become due at once; and all loss caused to Government by the cancelment of the license or by the resale or other disposal of the privilege shall be made good by the licensee, or his surety or his heirs and representatives. All such penalties and loss shall be recovered in the same manner as if they were arrears of Land Revenue.

49. The imposition of a fine, or the forfeiture of a deposit, or the cancellation of the license under the last preceding condition, shall not be held to prevent the prosecution of the licensee or his agents or employes for any offence punishable under the law for the time being in force.

50. If the licensee shall be convicted on prosecution before a Magistrate of any offence against the Excise Act, or other law for the time being in force it shall be lawful for the Deputy Commissioner to declare his license forfeited.

51. All sums payable by the licensee may be deducted from the amount of his deposit, or recovered by attachment and sale of the property of the licensee or his surety, under any law for the time being in force for the recovery of arrears of Land Revenue.

52. Any sums deducted by the Deputy Commissioner, under the powers herein contained, from the deposit made by the licensee for the due performance of the lease, shall be replaced by him or his surety within fifteen days from the receipt of a notice from the Deputy Commissioner informing him of such deductions having been made.

53. The licensee shall be bound by any additional general rules which may, from time to time, be prescribed under the Excise Laws now in force, or which may hereafter be enacted, and shall, on requisition by the Deputy Commissioner, or other officer duly authorized by him, deliver up his license for amendment or for the issue of a fresh license accordingly.

Dated.....day of.....189 .

Deputy Commissioner,
District.

Schedule of the Date Groves assigned to the above shop or group of shops.

Name of the taluk.	Names of the villages in which the groves are situated.	Revenue Survey Nos. or other Nos.	Names of the groves.	Number of trees in each grove.	Remarks.

COUNTERPART AGREEMENT TO BE EXECUTED BY THE LICENSEE OF INDEPENDENT TODDY SHOP OR GROUP OF SHOPS.

I .....

residing at.....

having been licensed by the Deputy Commissioner of.....

district to sell toddy in the shop or group of shops at .....

in the taluk of.....from.....day of.....

to.....day of.....189 , do for myself, my heirs, my legal representatives and assigns, hereby agree with the said Deputy Commissioner, that I will well and truly observe and perform the conditions and stipulations contained in the License No.....dated the.....day of.....189 , issued to me by the said Deputy Commissioner.

Dated the.....day of.....189

Witnesses—

1

2

Signature.

260 A

Ex. T. 2]

(B) ಬಿ.

(ಲೈಸೆನ್ಸುದಾರನಲ್ಲಿ ಇಟ್ಟುಕೊಳ್ಳಲ್ಪಡತಕ್ಕ ಪ್ರ

ನಂಬರು

ಮಾಹೆ ನೇ ತಾರೀಖು 189

ತಾಲ್ಲೂಕು ಟ್ರೆಜರೀ ಆಫೀಸರವರಿಗೆ

ತಾಲ್ಲೂಕು

ನೇ ನಂಬರ್‌ಗ

ದಾರನಾವ

ಸದರೀ ಲೈಸೆನ್ಸು ಬಾಬತು ಮಾಹೆಯ ಗ

ರೂಪಾಯಿ

ಅಕ್ಷರಪಲ್ಲೂ

ಮೇಲ್ಕಂಡ ತಾಲ್ಲೂಕು ಪಜಾನೆಗೆ ರವಾನಿಸೆಲ್ಪಟ್ಟು ಇರುತ್ತೆ.

ರುಜು

ಮೇಲಿನ ಪಣ ಮಾಹೆ ನೇ ತಾರೀಖಿನಲ್ಲಿ

ಲೆಕ್ಕಕ್ಕೆ ಜಮ್ಮೇ ಹಿಜ್ಜಿದಿರುತ್ತೆ

E 21

ಟ್ರೆಜರೀ ಆಫೀಸರವರ ಮೊಹರು ಮ

ಪಡಿ ಗಣ

ಷರಾಫನ ರುಜು

Ex. T.] (B) ಬಿ.

(ಜಿಸ್ಟ್ರೇಕ್ಟ್ ಖಜಾನೆ "ಸಿ" ಲೆಕ್ಕಪೊತನೆ ರವಾನೆಯಾಗತಕ್ಕ ಪ್ರತಿ)

ನಂಬರಿ ರೂಪಾಯಿ

ಮಾಹೆ ನೇ ತಾರೀಖು 189 ನೇ ಇಸವಿ

ತಾಲ್ಲೂಕು ಟ್ರೈಜರಿ ಆಫೀಸರವರಿಗೆ

ತಾಲ್ಲೂಕು

ನೇ ನಂಬರಿಗಳ್ಳುಳ್ಳ ಶೇಂದಿ ಲೈಸೆನ್ಸಿನ

ದಾರನಾವ ನಿಂದ

ಸದರೀ ಲೈಸೆನ್ಸಿ ಬಾಬತು ಮಾಹೆಯ ಗುತ್ತಿಗೆ ಪಿಸ್ತಿಗೋಸ್ಕರ

ಅಕ್ಷರದಲ್ಲೂ ರೂ ಆಣೆ ಪೈ

ಮೇಲ್ಕಂಡ ತಾಲ್ಲೂಕು ಖಜಾನೆಗೆ ರವಾನಿಸಲ್ಪಟ್ಟಿರುತ್ತೆ

ರುಜು

ಮೇಲಿನ ಹಣ ಮಾಹೆ ನೇ ತಾರೀಖಿನಲ್ಲಿ ದಾಖಲಾಗಿ ಖಜಾನೆ

ಲೆಕ್ಕಕ್ಕೆ ಜಮೇ ಹಿಡಿದಿರುತ್ತೆ

ಟ್ರೈಜರೀ ಆಫೀಸರವರ ಮೊಹರು ಮತ್ತು ರುಜು

ನಗದಿ ಗುಮಾಸ್ತೇ ರುಜು

Ex. T. 2] (B) ಬಿ.

(ಎಕ್ಸೈಜ್ ಕಮ್ಮಿಷನರವರ ಹುಜೂರಿಗೆ ರವಾನೆಯಾಗತಕ್ಕ ಪ್ರತಿ)

ನಂಬರ್ ರೂಪಾಯಿ

ಮಾಹೆ ನೇ ತಾರೀಖು 189 ನೇ ಇಸವಿ

ತಾಲ್ಲೂಕು ಟ್ರೈಜರೀ ಆಫೀಸರವರಿಗೆ

ತಾಲ್ಲೂಕು

ನೇ ನಂಬರ್‌ಗಳ್ಳುಳ್ಳ ಶೇಂಡಿ ಲೈಸೆನ್ಸಿನ

ದಾರನಾದ ನಿಂದ

ಸದರೀ ಲೈಸೆನ್ಸಿ ಬಾಬತು ಮಾಹೆಯ ಗುತ್ತಿಗೆ ಪಿಸ್ತಿಗೋಸ್ಕರ

ಅಕ್ಷರದಲ್ಲೂ ರೂಪಾಯಿ ಆಣೆ ಪೈ

ಮೇಲ್ಕಂಡ ತಾಲ್ಲೂಕು ಖಜಾನೆಗೆ ರವಾನಿಸಲ್ಪಟ್ಟಿರುತ್ತೆ

ರುಜು

ಮೇಲಿನ ಹಣ ಮಾಹೆ ನೇ ತಾರೀಖಿನಲ್ಲಿ ದಾಖಲಾಗಿ ಖಜಾನೆ

ಲೆಕ್ಕಕ್ಕೆ ಜಮೇ ಹಿಡಿದಿರುತ್ತೆ

ಟ್ರೈಜರೀ ಆಫೀಸರವರ ಮೊಹರು ಮತ್ತು ರುಜು

ನಗದಿ ಗುಮಾಸ್ತೆ ರುಜು

C

TODDY DEPOT LICENSE.

I.....

Deputy Commissioner of the District of.....

hereby license you.....

appointed to the charge of the Toddy Depôt at the place specified in the Schedule hereunto annexed, by..... Licensee of the exclusive privilege of selling toddy in the.....

to sell the said toddy at the said depôt on the following conditions :—

CONDITIONS.

1. You shall place this license in a conspicuous place in the depôt.

2. You shall not mix, or knowingly permit any other person to mix, in the toddy under your charge, any ingredient obnoxious to health or any other noxious material, to increase the intoxicating quality of the toddy, or for any other reason.

3. You shall issue toddy only to licensed shop-keepers.

4. You shall not receive any grain, jewels, goods, wearing apparel, or other property in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police Officer.

5. You shall not allow any quantity of toddy to be removed on any pretence whatever from your depôt without a permit in the prescribed form.

6. You shall not open your depôt before sunrise nor keep it open after sunset, unless for special reasons otherwise ordered by the Deputy Commissioner, nor shall you harbour any person in it during the night.

7. You shall keep an account in the prescribed form showing the quantity of toddy received each day, the quantity sold, and the quantity remaining unsold, and shall produce this account when called on to do so by the Deputy Commissioner, or by any Excise Officer not below the rank of an Inspector.

8. You shall furnish such returns and information as may, from time to time, be required by the Deputy Commissioner.

9. The distillation of spirit from toddy is absolutely prohibited.

10. You shall use such measures of capacity as may, from time to time, be prescribed by Government.

11. Any breach of the above engagement or of any of its conditions will subject you to fine for each offence, or to the forfeiture of your license, at the discretion of the Deputy Commissioner; and, should it amount to the offence of adulteration, will subject you, under Section 272 of the Penal Code, to be sentenced to imprisonment with hard labour for six months and to a fine of Rs. 1,000.

12. This license may be recalled by me at any time; otherwise, it will remain in force during the currency of the said..... license.

F

Given under my hand and seal this.....day of.....in the year 189.....at.....

Dated the.....day of.....189 .

Schedule showing the boundaries of the Depôt.

Street and Door No. or other particulars.	Bounded on the—				
	North by	East by	South by	West by	

.....
Revenue Sheristadar.

.....
Deputy Commissioner,
.....*District.*

COUNTERPART AGREEMENT EXECUTED BY THE LICENSEE OF TODDY DEPOT.

I,.....
son of.....
residing at.....
appointed to the charge of a Toddy Depôt at.....
by the Licensee of .....
in the taluk of from 1st July 189 to 30th June 189 , having been licensed by the Deputy Commissioner of..... to sell toddy at the said depot, do, for myself, my heirs, my legal representatives and assigns hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions contained in the above License No..... dated the..... day of.....189 , issued to me by the said Deputy Commissioner.

Dated the.....day of.....189

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...ಮಾನಿಸತಕ್ಕ ಪ್ರತಿ.)

..... ತಾಲ್ಲೂಕು

..... ಗ್ರಾಮ

ಸಲ್ಲಿ ..... ನಂಬರು

ಗಳುಳ್ಳ ಅಂಗಡಿಗಳಿಗೋಸ್ಕರ.

ರಂಬರು	ಕಟ್ಟಬೇಕಾದ ಮರಗಳ ಸಂಖೆ				
	ಈಚಲು	ತೆಂಗು	ತಾಳೆ	ಬಗನಿ	ದಡಸಾಲು

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.....ಮೂಹ

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.....ರೂ

.....ಪೈ

.....ತೆ.

...ಮೂಹ

.....

.....ರೂ

.....ಪೈ

ರು.

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D. 8

(ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಕಛೇರಿಗೆ ಕಳುಹಿಸತಕ್ಕ ಪ್ರತಿ.)

ನಂ.....

ಯಾವ ಅಂಗಡಿ ಯಾ ಅಂಗಡಿಗಳಿಗೋಸ್ಕರ ಮರ ಕಟ್ಟಲಿಕ್ಕೆ ಪೈರ್ಮಿಸ್ ಬೇಕಾಗಿರುತ್ತೆ.

.....ತಾಲ್ಲೂಕು

.....ಗ್ರಾಮ

ದಲ್ಲಿ ..... ನಂಬರು

ಗಳುಳ್ಳ ಅಂಗಡಿಗಳಿಗೋಸ್ಕರ.

ತಾಲ್ಲೂಕು	ಗ್ರಾಮ	ಸರ್ವೆ ನಂಬರುಗಳು	ಕಟ್ಟಬೇಕಾದ ಮರಗಳ ಸಂಖೆ				
			ಈಚಲು	ತೆಂಗು	ತಾಳೆ	ಬಗನಿ	ದಡಸಾಲು

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I ಮುಂಗಡವಾಗಿ ಪಾವತಿ ಆದ ವೊಲಗ್ಯೆ ರೀತಿ:—

ಬಾಬುವಾರ	ರೂ	ಆ.	ಪೈ.
ಮರತೆರಿಗೆ ...			
ಮರತೆರಿಗ್ಯೆ ಸೆಸ್ ...			
ಮರದಮಾಲ್ ...			
ಮರದಮ್ಮಾಲಿಗೆ ಸೆಸ್ ...			
ಜುಮ್ಲಾ ...			

189 ನೇ ಇಸವಿ.....ಮೂಹ

....ನೇ ಕಾರೀಬಿನಲ್ಲಿ.....

ರಿಂದ ಅಕ್ಷರದಲ್ಲು .....ರೂ

ಪಾಯಿ .....ಆಣೆ..... ಪೈ

ಪಾವತಿ ಆಗಿ ಲೆಕ್ಕಕ್ಕೆ ಜಮಾ ಹಿಡಿದಿರುತ್ತೆ.

ಟ್ರೈಜರಿ ಅಫೀಸರ್ರು ರುಜು ವ ವೊಹರು.

II ಉಳಿದ ಕಿಸ್ತು ಪಾವತಿ ಅಪ್ಪಕ್ಕೆ ರೀತಿ:—

ಬಾಬುವಾರ	ರೂ.	ಆ.	ಪೈ.
ಮರತೆರಿಗೆ ...			
ಮರತೆರಿಗ್ಯೆ ಸೆಸ್ ...			
ಮಾರದಮಾಲ್ತಿ ...			
ಮಾರದಮಾಲ್ತಿಗೆ ಸೆಸ್ ...			
ಬಡ್ಡಿ ...			
ನೋಟೀಸಿಫೀ ...			
ಜುಮ್ಲಾ ...			

189 ನೇ ಇಸವಿ.....ಮೂಹ

....ನೇ ಕಾರೀಬಿನಲ್ಲಿ .....

ರಿಂದ ಅಕ್ಷರದಲ್ಲು .....ರೂ

ಪಾಯಿ .....ಆಣೆ.....ಪೈ

ಪಾವತಿ ಆಗಿ ಲೆಕ್ಕಕ್ಕೆ ಜಮಾ ಹಿಡಿದಿರುತ್ತೆ.

ಟ್ರೈಜರಿ ಅಫೀಸರ್ರು ರುಜು ವ ಹೊಹರು.